CERTIFICATE OF SERVICE

I, RACHAEL M. BARAINCA, do hereby certify that I am over the age of 18, and that on February 6, 2008, I caused the Notice, Twenty-Third Monthly Interim Application of Piper Jaffray & Co., Financial Advisor to David T. Austern, Future Claimants' Representative, for Compensation for Services Rendered and Reimbursement of Expenses for the time period December 1, 2007 through December 31, 2007, Affidavit, Exhibit A, and Exhibit B, to be served upon those persons as shown on the attached Service List in the manner set forth therein.

Under penalty of perjury, I certify the foregoing to be true and correct.

Rachael M. Barainca, Paralegal

Orrick, Herrington, & Sutcliffe LLP

SERVICE LIST

Federal Express

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